

# Office of the Utah State Auditor

## Local Government Entities and Governmental Nonprofits<sup>+</sup>

### Reporting Requirements & Deadlines

### For FY and CY 2016 Reports

Total Annual Revenue or Expenses between \$350,000 and \$750,000				
Date Submitted	Submitted by	Document Type	Submit to:	Deadline
		<b><u>Budget</u></b> – Original adopted budget.	reporting.auditor.utah.gov	30 days after adoption
		<b><u>Large Financial Survey</u></b> The financial survey serves as the required financial report of the entity.	reporting.auditor.utah.gov	180 days after year end; however, survey must be completed in order for AUP engagement to be performed.
		<b><u>Financial Certification</u></b> This document certifies that the large financial survey is accurate.	Follow instructions that appear on-screen after uploading the Large Financial Survey	180 days after year end
		<b><u>Agreed-Upon Procedures Report</u></b> * Completed by an independent CPA firm. The following must be included if deficiencies are noted: - management's response to any findings noted by the CPA.	reporting.auditor.utah.gov	180 days after year end
		<b>Utah Public Finance (Transparency) Website Submission **</b> <ul style="list-style-type: none"> <li>• <b>Mapping</b> of entity's operational chart of accounts to <b>State Uniform Chart of Accounts</b> (see <a href="http://auditor.utah.gov/publications/uniform-chart-of-accounts/">http://auditor.utah.gov/publications/uniform-chart-of-accounts/</a>)</li> <li>• <b>Upload to Transparency Website</b> -Quarterly Revenue &amp; Expenses -Annual Balance Sheet Data</li> </ul>	transparent.utah.gov  For help, see <a href="http://finance.utah.gov/reporting/documents/01-01-02.pdf">http://finance.utah.gov/reporting/documents/01-01-02.pdf</a> or contact Darrell Swensen in the State Division of Finance at 801-538-3059 or <a href="mailto:darrellswensen@utah.gov">darrellswensen@utah.gov</a>	<ul style="list-style-type: none"> <li>- Quarterly Revenue &amp; Expenses must be uploaded within 30 days after 1st, 2<sup>nd</sup>, and 3<sup>rd</sup> fiscal quarter end and 90 days after 4<sup>th</sup> fiscal quarter end.</li> <li>- Annual Balance Sheet Data must be uploaded within 180 days after year end.</li> </ul>
		<b>Impact Fee Report</b> (only applicable for entities who assess impact fees)	reporting.auditor.utah.gov	180 days after year end.
		<b><u>Deposit and Investment Form</u></b> Required by the Utah Money Management Council	Send email with form attached to: <a href="mailto:mmcouncil@utah.gov">mmcouncil@utah.gov</a>	July 31 <u>and</u> January 31 of each year
<p>* An entity may choose to have a financial audit performed in place of an Agreed-Upon Procedures Engagement. In this case, see requirements noted in the Financial Audit Reporting Package for entities with revenue and expenses greater than \$750,000.</p> <p>** Entities with revenues and expenditures less than \$500,000 are not required to submit to Utah Public Finance (Transparency) Website but are encouraged to do so.</p> <p><sup>+</sup>Governmental Nonprofits (defined) - A nonprofit corporation in which a governmental entity has the majority controlling interest.</p> <p>NOTE: Reports will not post to the OSA website until they have gone through a preliminary review to determine if report components are appropriate.</p>				

**Download report templates here:** [auditor.utah.gov/local-government-2/publications/forms-for-local-governments/](http://auditor.utah.gov/local-government-2/publications/forms-for-local-governments/)

For help uploading the reports to OSA website, contact: **Kylie Cone at 801-538-1364 or [kccone@utah.gov](mailto:kccone@utah.gov)**  
 For questions regarding completing the reports, contact: **Van Christensen at 801-538-1394 (counties)**  
**Jeremy Walker at 801-538-1040 (cities/towns)**  
**Ryan Roberts at 801-538-1721 (districts and other)**